

RECORDATION NO. 25125 FILED

AUG 4 '04

2-07 PM

SURFACE TRANSPORTATION BOARD

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ATTORNEYS AT LAW
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ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

August 4, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of an Assignment and Assumption of Leases Agreement, dated as of August 4, 2004, a primary document as defined in the Board's Rules for the Recordation of Documents.

The names and addresses of the parties to the enclosed document are:

Assignor: PLM Equipment Growth Fund IV Liquidating
Trust
c/o PLM Financial Services, Inc., Trustee
One North LaSalle Street, Suite 2700
Chicago, Illinois 60602

Assignee: Cypress Canada Management, Inc.
Bayside Plaza
188 The Embarcadero, Suite 420
San Francisco, California 94105

Mr. Vernon A. Williams
August 4, 2004
Page 2

A description of the railroad equipment covered by the enclosed document
is:

173 railcars:

20 railcars: DCFX 660080- DCFX 660099; and

153 railcars within the series PLEX 2330 - PLEX 33927 (95
railcars) and PLMX 2685 - PLMX 825050 (58 railcars), as more
particularly set forth in the equipment schedule attached to the
document.


A short summary of the document to appear in the index is:

Assignment and Assumption of Leases Agreement.

Also enclosed is a check in the amount of \$30.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/anm
Enclosures

AUG 4 '04

2-07 PM

SURFACE TRANSPORTATION BOARD

ASSIGNMENT AND ASSUMPTION OF LEASES AGREEMENT

For good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, PLM Equipment Growth Fund IV Liquidating Trust, a grantor trust organized under the laws of the State of Delaware ("**Assignor**"), hereby sells, assigns, transfers and sets over unto Cypress Canada Management, Inc., a California corporation (the "**Assignee**") and an affiliate of Cypress (as defined below), (i) good and marketable title to all of Assignor's right, title and interest as lessor under the leases set forth and described on Schedule A hereto (the "**Leases**") covering the Cars (as defined in the Purchase Agreement, as defined below) identified therein and (ii) all assignable and subsisting warranties and indemnities given by any manufacturer, supplier or prior owner of any Car (as defined in the Purchase Agreement, as defined below) or part thereof to Assignor; provided, however, that the assignment evidenced hereby shall be with respect only to those rail cars described on Schedule A hereto.

Except as otherwise specifically set forth herein or in the Rail Car Purchase and Sale Agreement dated August __, 2004 (the "**Purchase Agreement**"), by and between Assignor and Cypress Tankcar Leasing III, LLC, a California limited liability company ("**Cypress**"), the assignment set forth herein is made without warranty or representation of any kind or type whatsoever, including with respect to the collectibility of any Leases. Assignor hereby agrees to execute such further documentation as Assignee may reasonably request in order to carry out the purpose of this Assignment.

Assignee hereby accepts the rights and assumes the obligations of Assignor as lessor under the Leases arising, accruing or occurring from and after the date hereof as if the Assignee had been an original party thereto. Assignor shall have no liabilities or obligations as lessor under the Leases arising, accruing or occurring from and after the date hereof. Assignor acknowledges and agrees that from and after the date hereof Assignor shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases. Assignor agrees to perform when due all obligations of Assignor under the Leases arising, accruing or occurring prior to the date hereof. Assignee acknowledges and agrees that Assignor has not assigned to Assignee, and Assignee has not accepted any rights of Assignor to, any liability insurance payments or indemnity payments made after the date hereof but relating to acts or events prior to the date hereof or relating to Assignor's ownership of the Cars and the Leases prior to the date hereof.

This instrument shall be governed by and construed in accordance with the laws of the State of California.

This instrument may be executed in one or more counterparts, each of which shall be deemed an original, but all of which together shall constitute one and the same instrument. Delivery by telecopy by a party of a copy of an executed counterpart hereof shall constitute execution and delivery hereof by such party.

This Assignment shall inure to the benefit of, and shall be binding upon, Assignor and Assignee and their respective successors and assigns, as permitted by the Purchase Agreement. Any amendments to this Assignment shall be made only in writing, signed by the parties hereto.

[Remainder of Page Intentionally Left Blank]

IN WITNESS WHEREOF, the undersigned, have executed this Assignment and Assumption of Leases Agreement as of the date written below.

Dated as of: August 7, 2004

ASSIGNOR:

**PLM EQUIPMENT GROWTH FUND IV
LIQUIDATING TRUST,**
a grantor trust organized under the laws of the
State of Delaware

By PLM Financial Services, Inc., not in its
individual capacity but solely as liquidating
trustee

By: 

Its: VP

ASSIGNEE:

**CYPRESS CANADA MANAGEMENT,
INC.,** a California corporation

By: _____
Stephen R. Harwood

Its: President

The undersigned acknowledge and agree to the provisions of this Assignment and Assumption Agreement, and further acknowledge and agree that as of the date hereof, the undersigned shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases.

**PLM EQUIPMENT GROWTH FUND
CANADA LIMITED,**
a corporation organized under the laws of the
Province of Alberta

By: 

Its: VP

**PLM INVESTMENT MANAGEMENT,
INC.,** a California corporation

By: 

Its: VP

[Signature Page to Assignment and Assumption of Leases Agreement]

IN WITNESS WHEREOF, the undersigned, have executed this Assignment and Assumption of Leases Agreement as of the date written below.

Dated as of: August 4, 2004

ASSIGNOR:

**PLM EQUIPMENT GROWTH FUND IV
LIQUIDATING TRUST,**
a grantor trust organized under the laws of the
State of Delaware

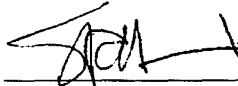
By PLM Financial Services, Inc., not in its
individual capacity but solely as liquidating
trustee

By: _____

Its: _____

ASSIGNEE:

**CYPRESS CANADA MANAGEMENT,
INC.,** a California corporation

By: 
Stephen R. Harwood

Its: President

The undersigned acknowledge and agree to the provisions of this Assignment and Assumption Agreement, and further acknowledge and agree that as of the date hereof, the undersigned shall have no further right, interest or title in or under the Leases, including any right, interest or title to any payments due under the Leases or the right to receive any communications under the Leases.

**PLM EQUIPMENT GROWTH FUND
CANADA LIMITED,**
a corporation organized under the laws of the
Province of Alberta

By: _____

Its: _____

**PLM INVESTMENT MANAGEMENT,
INC.,** a California corporation

By: _____

Its: _____

[Signature Page to Assignment and Assumption of Leases Agreement]

STATE OF Florida)
COUNTY OF Pinellas) ss.

On August 3, 2004, before me, Bobbi L. Napper, a
Notary Public in and for the State of Florida, personally appeared
Kenneth Brown, personally known to me (or proved to me on the basis of satisfactory
evidence) to be the person whose name is subscribed to the within instrument, and acknowledged
to me that he executed the same in his authorized capacity, and that by his signature on the
instrument the person, or the entity upon behalf of which the person acted, executed the
instrument.

WITNESS my hand and official seal.

Bobbi L. Napper
Notary's Signature

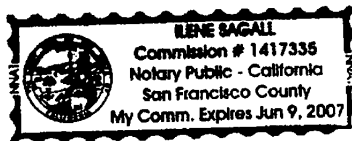


Bobbi L. Napper
MY COMMISSION # DD259665 EXPIRES
November 30, 2007
BONDED THRU TROY FAIR INSURANCE, INC.

State of California
County of San Francisco

On AUGUST 3, 2004, before me, ILENE SAGALL, a
Notary Public in and for the State of California, personally appeared STEPHEN R. HARWOOD,
personally known to me (~~or proved to me on the basis of satisfactory evidence~~) to be the person
whose name is subscribed to the within instrument, and acknowledged to me that he executed the
same in his authorized capacity, and that by his signature on the instrument the person, or the
entity upon behalf of which the person acted, executed the instrument.

WITNESS my hand and official seal.



Ilene Sagall
Notary's Signature

**SCHEDULE A (List of Cars) to
ASSIGNMENT AND ASSUMPTION OF LEASES
By And Between
PLM EQUIPMENT GROWTH FUND IV LIQUIDATING TRUST
And
CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
1	DCFX	660080	1976	47	PLEX	3345	1978
2	DCFX	660081	1976	48	PLEX	3346	1978
3	DCFX	660082	1976	49	PLEX	3347	1978
4	DCFX	660083	1976	50	PLEX	3348	1978
5	DCFX	660084	1976	51	PLEX	3349	1978
6	DCFX	660085	1976	52	PLEX	3350	1978
7	DCFX	660086	1976	53	PLEX	3351	1978
8	DCFX	660087	1976	54	PLEX	3352	1978
9	DCFX	660088	1976	55	PLEX	3353	1978
10	DCFX	660089	1976	56	PLEX	3354	1978
11	DCFX	660090	1976	57	PLEX	3355	1978
12	DCFX	660091	1976	58	PLEX	3356	1978
13	DCFX	660092	1976	59	PLEX	3357	1978
14	DCFX	660093	1976	60	PLEX	3358	1978
15	DCFX	660094	1976	61	PLEX	3360	1970
16	DCFX	660095	1976	62	PLEX	3361	1970
17	DCFX	660096	1976	63	PLEX	3362	1970
18	DCFX	660097	1976	64	PLEX	3363	1970
19	DCFX	660098	1976	65	PLEX	3364	1970
20	DCFX	660099	1976	66	PLEX	3366	1970
21	PLEX	2330	1973	67	PLEX	3367	1970
22	PLEX	2331	1973	68	PLEX	3368	1970
23	PLEX	2332	1973	69	PLEX	3369	1970
24	PLEX	2333	1973	70	PLEX	3370	1970
25	PLEX	2335	1973	71	PLEX	3371	1970
26	PLEX	2336	1973	72	PLEX	3372	1970
27	PLEX	2337	1973	73	PLEX	3373	1970
28	PLEX	2339	1973	74	PLEX	3374	1970
29	PLEX	2450	1966	75	PLEX	3377	1970
30	PLEX	2451	1966	76	PLEX	3378	1970
31	PLEX	2454	1966	77	PLEX	3379	1970
32	PLEX	2455	1966	78	PLEX	3380	1970
33	PLEX	2456	1966	79	PLEX	3381	1970
34	PLEX	2457	1966	80	PLEX	3400	1978
35	PLEX	2458	1966	81	PLEX	3401	1978
36	PLEX	2459	1966	82	PLEX	3403	1978
37	PLEX	2961	1970	83	PLEX	3404	1978
38	PLEX	2962	1970	84	PLEX	3405	1978
39	PLEX	2964	1970	85	PLEX	3406	1978
40	PLEX	3101	1970	86	PLEX	3407	1978
41	PLEX	3102	1970	87	PLEX	3408	1978
42	PLEX	3340	1978	88	PLEX	3409	1978
43	PLEX	3341	1978	89	PLEX	3410	1978
44	PLEX	3342	1978	90	PLEX	3411	1978
45	PLEX	3343	1978	91	PLEX	3412	1978
46	PLEX	3344	1978	92	PLEX	3413	1978

**SCHEDULE A (List of Cars) to
ASSIGNMENT AND ASSUMPTION OF LEASES
By And Between
PLM EQUIPMENT GROWTH FUND IV LIQUIDATING TRUST
And
CYPRESS CANADA MANAGEMENT, INC.**

Count	Car Mark	Car Number	Year Built	Count	Car Mark	Car Number	Year Built
93	PLEX	3414	1978	139	PLMX	9202	1966
94	PLEX	3415	1974	140	PLMX	9204	1966
95	PLEX	3416	1974	141	PLMX	9205	1966
96	PLEX	3417	1974	142	PLMX	9206	1966
97	PLEX	3418	1974	143	PLMX	9209	1966
98	PLEX	4000	1970	144	PLMX	9210	1966
99	PLEX	4001	1970	145	PLMX	9230	1966
100	PLEX	4002	1970	146	PLMX	9241	1966
101	PLEX	33501	1967	147	PLMX	9243	1966
102	PLEX	33502	1971	148	PLMX	9244	1966
103	PLEX	33503	1971	149	PLMX	9246	1966
104	PLEX	33504	1968	150	PLMX	9249	1966
105	PLEX	33505	1968	151	PLMX	9254	1966
106	PLEX	33908	1970	152	PLMX	25257	1977
107	PLEX	33911	1970	153	PLMX	30065	1969
108	PLEX	33917	1970	154	PLMX	35323	1976
109	PLEX	33919	1968	155	PLMX	35603	1978
110	PLEX	33921	1969	156	PLMX	35609	1978
111	PLEX	33923	1970	157	PLMX	42836	1981
112	PLEX	33924	1970	158	PLMX	42837	1981
113	PLEX	33925	1970	159	PLMX	133001	1977
114	PLEX	33926	1970	160	PLMX	133002	1978
115	PLEX	33927	1970	161	PLMX	133003	1978
116	PLMX	2685	1977	162	PLMX	733210	1973
117	PLMX	2691	1977	163	PLMX	733216	1973
118	PLMX	2695	1977	164	PLMX	825009	1991
119	PLMX	3412	1976	165	PLMX	825013	1991
120	PLMX	3420	1976	166	PLMX	825016	1991
121	PLMX	3436	1976	167	PLMX	825025	1991
122	PLMX	3439	1976	168	PLMX	825026	1991
123	PLMX	3442	1976	169	PLMX	825028	1991
124	PLMX	3443	1976	170	PLMX	825031	1991
125	PLMX	3446	1976	171	PLMX	825041	1991
126	PLMX	3534	1976	172	PLMX	825046	1991
127	PLMX	3805	1976	173	PLMX	825050	1991
128	PLMX	3844	1976				
129	PLMX	3922	1977				
130	PLMX	4122	1974				
131	PLMX	4123	1974				
132	PLMX	4501	1976				
133	PLMX	4508	1976				
134	PLMX	9116	1965				
135	PLMX	9123	1965				
136	PLMX	9126	1965				
137	PLMX	9128	1965				
138	PLMX	9135	1965				

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**SCHEDULE A (List of Leases) to
ASSIGNMENT AND ASSUMPTION OF LEASES
By And Between
PLM EQUIPMENT GROWTH FUND IV LIQUIDATING TRUST
And
CYPRESS CANADA MANAGEMENT, INC.**

- 1 MASTER RAILCAR LEASING AGREEMENT DATED AS OF JANUARY 1, 1993 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND COMINCO FERTILIZERS LTD., AS LESSEE [PLM #6181-01]**
 - 1.1 Name Change of Cominco Fertilizers Ltd. to Agrium Inc. dated as of May 24, 1995
 - 1.2 Assignment Notice – Agrium Inc. to Agrium Partnership dated as of February 25, 1997
 - 1.3 Rider 13 dated to Master Railcar Leasing Agreement dated as of March 30, 2004
 - 1.4 Amendment to Rider 13 to Master Railcar Leasing Agreement dated as of May 27, 2004
- 2 LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF FEBRUARY 1, 1994 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND ALLIED SIGNAL INC., AS LESSEE [PLM #5017-01]**
 - 2.1 Rider 9 to Lease Agreement dated as of December 9, 1997
 - 2.2 Rider 11 to Lease Agreement dated as of December 29, 1998
- 3 MASTER RAILCAR LEASING AGREEMENT DATED AS OF AUGUST 15, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND AMOCO CANADA PETROLEUM COMPANY LTD., AS LESSEE [PLM #4804-01]**
 - 3.1 Rider 4 to Master Railcar Leasing Agreement (not dated)
 - 3.2 Renewal Agreement to Rider 4 dated as of August 19, 1994
 - 3.3 Renewal Agreement to Rider dated as of September 27, 1999
 - 3.4 Renewal Agreement to Rider 4 dated as of August 9, 2000 (unsigned)
 - 3.5 Rider 5 to Master Railcar Leasing Agreement (not dated)

- 3.6 Amendment to Rider 5 dated as of March 1, 1994
- 3.7 Renewal Agreement to Rider 5 dated as of February 1, 1995
- 3.8 Renewal Agreement to Rider 5 dated as of August 9, 2000 (unsigned)
- 3.9 Rider 6 to Master Railcar Leasing Agreement (not dated)
- 3.10 Amendment and Renewal Agreement to Rider 6 dated as of August 8, 1995
- 3.11 Renewal Agreement to Rider No. 6 dated as of August 9, 2000 (unsigned)
- 3.12 Rider 11 to Master Railcar Leasing Agreement dated as of May 20, 1999
- 3.13 Rider 12 to Master Railcar Leasing Agreement (not dated)
- 3.14 Amendment to Rider 12 dated as of November 17, 1998
- 3.15 Renewal Agreement to Rider 12 dated as of October 2, 2003 (unsigned)

4 MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 15, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND HOME OIL COMPANY LIMITED, AS LESSEE [PLM #6187-01]

- 4.1 Assignment and Novation dated as of February 1, 1996 to Anderson Exploration
- 4.2 Declaration of Partnership dated as of February 1, 1996 between Anderson Exploration Ltd. and Home Oil Company Limited
- 4.3 Assignment Agreement dated as of March 5, 2002 between Devon AXL and Devon Canada
- 4.4 Letter dated as of June 3, 2002 referencing acquisition of all shares of Anderson Exploration Ltd. by Devon Energy Corporation and assignment of all interests in Master Railcar Leasing Agreement
- 4.5 Rider 3 to Master Railcar Leasing Agreement dated as of July 25, 1995
- 4.6 Renewal Agreement to Rider 3 dated as of March 18, 1996
- 4.7 Renewal Agreement to Rider 3 dated as of March 21, 1997
- 4.8 Renewal Agreement to Rider 3 dated as of March 23, 1998
- 4.9 Amendment and Renewal Agreement to Rider 3 dated as of March 19, 1999

- 4.10 Renewal Agreement to Rider 3 dated as of March 25, 2002
- 5 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 1, 1991 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND CANADIAN ENTERPRISE GAS PRODUCTS LTD., AS LESSEE [PLM #6095-01]**
- 5.1 Rider 2 to Master Railcar Leasing Agreement dated as of November 1, 1993
- 5.2 Renewal Agreement to Rider 2 dated as of February 28, 1994
- 5.3 Renewal Agreement to Rider 2 dated as of August 29, 1997
- 5.4 Amendment and Renewal Agreement to Rider 2 dated as of October 7, 2002
- 5.5 Amendment to Rider No. 2 dated as of May 27, 2004
- 5.6 Rider 5 to Master Railcar Leasing Agreement dated as of November 12, 1999
- 5.7 Renewal Agreement to Rider 5 dated as of July 19, 2001
- 5.8 Amendment Agreement to Rider 5 dated as of June 4, 2004
- 5.9 Rider 8 to Master Railcar Leasing Agreement dated as of May 3, 2001
- 5.10 Amendment to Rider 8 dated as of May 27, 2004
- 5.11 Rider 9 to Master Railcar Leasing Agreement dated as of June 12, 2001
- 5.12 Renewal Agreement to Rider 9 dated as of June 10, 2002
- 5.13 Amendment to Rider 9 dated as of October 7, 2002
- 5.14 Amendment and Renewal Agreement to Rider 9 dated as of May 5, 2004
- 5.15 Rider 10 to Master Railcar Leasing Agreement dated as of September 14, 2001
- 5.16 Renewal Agreement to Rider 10 dated as of September 3, 2002
- 5.17 Amendment to Rider 10 dated as of May 27, 2004
- 6 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF NOVEMBER 15, 1988 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND CHEVRON U.S.A., AS LESSEE [PLM #5050-01]**

- 6.1 Certificate of Nonsegregated Facilities dated as of September 22, 1989
- 6.2 Rider 15 to Lease Agreement dated as of June 1, 1994
- 6.3 Renewal Agreement to Rider 15 dated as of May 5, 1995
- 6.4 Renewal Agreement to Rider 15 dated as of September 19, 1996
- 6.5 Renewal Agreement to Rider 15 dated as of July 16, 1997
- 6.6 Amendment and Renewal Agreement to Rider 15 dated as of September 7, 1999
- 6.7 Amendment and Renewal Agreement to Rider 15 dated as of September 11, 2000
- 6.8 Amendment to Rider 15 dated as of September 18, 2003
- 6.9 Rider 23 to Lease Agreement dated as of October 5, 1999
- 6.10 Renewal Agreement to Rider 23 dated as of February 28, 2000
- 6.11 Amendment and Renewal Agreement to Rider 23 dated as of September 27, 2000
- 6.12 Amendment to Rider 23 dated as of September 18, 2003
- 6.13 Rider 24 to Lease Agreement dated as of October 23, 2000
- 6.14 Amendment to Rider 24 dated January 28, 2003
- 6.15 Amendment to Rider 24 dated as of June 26, 2003
- 6.16 Amendment to Rider 24 dated as of September 18, 2003
- 7 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF MARCH 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND CHINOOK CHEMICALS COMPANY, AS LESSEE [PLM #4806-01]**
 - 7.1 Rider 11 to Master Railcar Leasing Agreement (not dated)
- 8 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF SEPTEMBER 1, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND COASTAL CHEM, INC., AS LESSEE [PLM #5850-01]**
 - 8.1 Consent to Assignment of Lease Agreement Letter dated as of September 8, 2003 assigning Lease Agreement to Dyno Nobel

- 8.2 Rider 9 to Lease Agreement dated as of January 9, 2004
- 8.3 Amendment to Rider 9 dated as of January 23, 2004
- 8.4 Amendment to Rider 9 dated as of February 6, 2004 (unsigned)
- 9 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 5, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND BAYWAY REFINING COMPANY, AS LESSEE [PLM #5026-01]**
 - 9.1 Letter dated as of May 7, 1998 changing lessee name to Tosco Refining Company
 - 9.2 Rider 6 to Lease Agreement (not dated)
 - 9.3 Renewal Agreement to Rider 6 dated as of October 17, 2000
 - 9.4 Amendment to Rider 6 dated as of December 16, 2003
 - 9.5 Rider 8 to Lease Agreement dated as of February 10, 1997
 - 9.6 Renewal Agreement to Rider 8 dated as of March 9, 2000
 - 9.7 Rider 12 to Lease Agreement dated as of January 6, 2004
 - 9.8 Rider 15 to Lease Agreement dated as of May 3, 2004
- 10 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JULY 1, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND CONTINENTAL NITROGEN AND RESOURCES CORPORATION, AS LESSEE [PLM #5074-01]**
 - 10.1 Rider 3 to Lease Agreement dated as of October 14, 1996
 - 10.2 Renewal Agreement to Rider 3 dated as of September 20, 1999
 - 10.3 Renewal Agreement to Rider 3 dated as of December 9, 2002
 - 10.4 Amendment and Renewal Agreement to Rider 3 dated as of November 20, 2003
- 11 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 1, 1988 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND DIVERSIFIED CPC INTERNATIONAL, AS LESSEE [PLM #4513-13]**
 - 11.1 Rider 9 to Lease Agreement dated as of April 28, 1993

- 11.2 Renewal Agreement to Rider 9 dated as of May 28, 1998
- 11.3 Amendment and Renewal Agreement to Rider 9 dated as of March 26, 2004
- 12 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF MARCH 1, 1989 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND E. I. DU PONT DE NEMOURS & CO., AS LESSEE [PLM #4925-01]**
 - 12.1 Letter Agreement dated as of December 11, 2000 assigning responsibility for the Lease Agreement to D. Wayne King as responsible buyer for E. I. du Pont de Nemours & Co.
 - 12.2 Rider 16 to Lease Agreement dated as of December 5, 2003
 - 12.3 Rider 17 to Lease Agreement dated as of December 5, 2003
 - 12.4 Rider 18 to Lease Agreement dated as of June 8, 2004
- 13 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF DECEMBER 1, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND EL PASO NGL MARKETING CO. LP, AS LESSEE [PLM #5078-01] [UNSIGNED]**
 - 13.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 14 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF NOVEMBER 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND ELBOW RIVER RESOURCES LTD., AS LESSEE [PLM #6060-01]**
 - 14.1 Rider 15 to Master Railcar Leasing Agreement dated as of April 9, 2001
 - 14.2 Amendment to Rider 15 dated as of October 11, 2001
 - 14.3 Amendment to Rider 15 dated as of March 12, 2002
 - 14.4 Rider 17 to Master Railcar Leasing Agreement dated as of April 9, 2001
 - 14.5 Amendment to Rider 17 dated as of October 11, 2001
 - 14.6 Amendment to Rider 17 dated as of March 12, 2002
 - 14.7 Rider 18 to Master Railcar Leasing Agreement (missing)
 - 14.8 Amendment to Rider 18 dated as of May 27, 2004

- 14.9 Rider 20 to Master Railcar Leasing Agreement dated as of October 23, 2001
- 14.10 Amendment to Rider 20 dated as of March 12, 2002
- 14.11 Rider 23 to Master Railcar Leasing Agreement dated as of June 9, 2004
- 15 **MASTER LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JULY 1, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR AND ELGIN, JOLIET AND EASTERN RAILWAY COMPANY, AS LESSEE [PLM #5997-01] [UNSIGNED]**
 - 15.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 16 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 28, 1995 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND FACTOR GAS LIQUIDS INC., AS LESSEE [PLM #6134-01]**
 - 16.1 Rider 8 to Master Railcar Leasing Agreement dated as of June 21, 2001
 - 16.2 Renewal Agreement to Rider 8 dated as of March 27, 2002
 - 16.3 Amendment to Rider 8 dated as of March 27, 2004
 - 16.4 Rider 9 to Master Railcar Leasing Agreement dated as of November 23, 2001
 - 16.5 Amendment and Renewal Agreement to Rider 9 dated as of November 21, 2003
- 17 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF SEPTEMBER 1, 1992 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND FEDERATED CO-OPERATIVES LIMITED, AS LESSEE [PLM #6135-01]**
 - 17.1 Rider No. 1 to Master Railcar Leasing Agreement (not dated)
 - 17.2 Amendment and Renewal Agreement to Rider 1 dated as of October 9, 1997
 - 17.3 Amendment to Rider 1 dated as of January 21, 2000 (unsigned)
 - 17.4 Renewal Agreement to Rider 1 dated as of November 4, 2002
 - 17.5 Rider 2 to Master Railcar Leasing Agreement dated as of September 1, 1993
 - 17.6 Renewal Agreement to Rider 2 dated as of December 1, 1998

- 17.7 Renewal Agreement to Rider 2 dated as of March 9, 2004
- 17.8 Rider 4 to Master Railcar Leasing Agreement dated as of November 13, 1997
- 17.9 Renewal Agreement to Rider 4 dated as of November 4, 2002
- 18 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF SEPTEMBER 1, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND FERRELL NORTH AMERICA, AS LESSEE [PLM #5079-01] [UNSIGNED]**
 - 18.1 Rider 2 to Master Lease Agreement dated as of June 23, 2004
 - 18.2 Rider 3 to Master Lease Agreement dated as of June 23, 2004
- 19 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF OCTOBER 1, 1989 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND GIBSON GAS LIQUIDS LIMITED, AS LESSEE [PLM #6185-01-001]**
 - 19.1 Fax Transmittal dated as of January 20, 2000 regarding name change of Gibson Gas Liquids Limited to Gibson Petroleum Company Limited
 - 19.2 Rider 3 to Master Railcar Leasing Agreement dated as of March 24, 1991
 - 19.3 Renewal Agreement to Rider 3 dated as of August 18, 1995
 - 19.4 Renewal Agreement to Rider 3 dated as of October 21, 1997
 - 19.5 Renewal Agreement to Rider 3 dated as of September 14, 1998
 - 19.6 Renewal Agreement to Rider 3 dated as of August 6, 2001
 - 19.7 Rider 8 Master Railcar Leasing Agreement dated as of May 14, 1999
 - 19.8 Renewal Agreement to Rider 8 dated as of August 6, 2001
 - 19.9 Rider 9 Master Railcar Leasing Agreement dated as of December 10, 2001
 - 19.10 Renewal Agreement to Rider 9 dated as of April 22, 2004
- 20 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF MARCH 4, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND GLNX CORPORATION, AS LESSEE [PLM #5090-01]**
 - 20.1 Rider 15 to Lease Agreement dated as of November 7, 2003
 - 20.2 Amendment to Rider 15 dated as of June 2, 2004 (unsigned)

- 21 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF NOVEMBER 1, 2000 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND ROYSTER-CLARK, INC., AS LESSEE [PLM #5835-01]**
 - 21.1 Certificate of Amendment of Certificate of Incorporation of Vigoro Industries, Inc. dated as of September 19, 1996 changing name to IMC AgriBusiness Inc.
 - 21.2 Lease Agreement for Railroad Tank Cars dated as of October 10, 1991 by and between PLM Investment Management, Inc., as Lessor, and Vigoro Industries, Inc., as Lessee [#5835-01]
 - 21.3 Rider 8 to Master Lease Agreement dated as of March 9, 2001
- 22 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF AUGUST 23, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND IMPERIAL OIL LIMITED AND MCCOLL-FRONTENAC PETROLEUM INC., AS LESSEE [PLM #4834-04]**
 - 22.1 Rail Car Lease Amending Agreement dated as of June 1, 1996 between Imperial Oil, Canada Imperial Oil Limited and PLM Equipment Growth Fund Canada Limited appointing Canada Imperial Oil Limited as lessee
 - 22.2 Rider 9 to Master Railcar Leasing Agreement (not dated and unsigned)
 - 22.3 Renewal to Rider 9 (not dated)
 - 22.4 Renewal to Rider 9 dated as of December 3, 1998
 - 22.5 Renewal to Rider 9 dated as of April 1, 2004
 - 22.6 Amendment to Rider 9 (not dated)
 - 22.7 Renewal to Rider 9 (not dated)
 - 22.8 Renewal to Rider 9 (not dated)
 - 22.9 Rider 10 to Master Railcar Leasing Agreement dated as of January 8, 1999
 - 22.10 Amendment to Rider 10 dated as of March 11, 2003
 - 22.11 Amendment to Rider 10 dated as of November 24, 2003
 - 22.12 Renewal to Rider 10 dated as of April 1, 2000
- 23 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF APRIL 20, 1994 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA**

**LIMITED, AS LESSOR, AND RESOURCE ENERGY MARKETING LTD.,
AS LESSEE [PLM #6340-01]**

- 23.1 Letter dated as of April 29, 2003 assigning Master Railcar Leasing Agreement to Inergy Canada Company
- 23.2 Email dated as of May 1, 2003 referencing sale of Resource Energy Marketing LTD to Inergy Canada Company
- 23.3 Rider 8 to Master Railcar Leasing Agreement (not dated)
- 24 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF
DECEMBER 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH
FUND CANADA LIMITED, AS LESSOR, AND NGL SUPPLY CO. LTD.,
AS LESSEE [PLM #4840-01]**
 - 24.1 Rider 2 to Master Railcar Leasing Agreement (not dated)
 - 24.2 Renewal Agreement to Rider 2 dated as of January 3, 1994
 - 24.3 Renewal Agreement to Rider 2 dated as of May 2, 1994
 - 24.4 Renewal Agreement to Rider 2 dated as of March 1, 1996
 - 24.5 Renewal Agreement to Rider 2 dated as of March 26, 2001
 - 24.6 Rider 26 to Master Railcar Leasing Agreement dated as of March 27, 2001
 - 24.7 Amendment to Rider 26 dated as of March 18, 2003
 - 24.8 Amendment to Rider 26 dated as of August 22, 2003
 - 24.9 Amendment to Rider 26 dated as of May 31, 2004
 - 24.10 Rider 27 to Master Railcar Leasing Agreement dated as of April 25, 2001
 - 24.11 Amendment and Renewal Agreement to Rider 27 dated as of May 4, 2001
 - 24.12 Renewal Agreement to Rider 27 dated as of May 15, 2002
 - 24.13 Amendment and Renewal Agreement to Rider 27 dated as of July 31, 2002
 - 24.14 Amendment to Rider 27 dated as of March 18, 2003
 - 24.15 Amendment to Rider 27 dated as of May 31, 2004
 - 24.16 Rider 29 to Master Railcar Leasing Agreement dated as of August 31, 2001

- 24.17 Amendment to Rider 29 dated as of January 10, 2002
- 24.18 Amendment to Rider 29 dated as of February 25, 2002
- 24.19 Amendment and Renewal Agreement to Rider 29 dated as of March 18, 2003
- 24.20 Amendment to Rider 29 dated as of May 6, 2003
- 24.21 Renewal Agreement to Rider 29 dated as of August 22, 2003
- 24.22 Amendment and Renewal to Rider No. 29 dated as of May 5, 2004
- 24.23 Rider 36 to Master Railcar Leasing Agreement dated as of March 14, 2003
- 24.24 Amendment to Rider 36 dated as of May 31, 2004
- 24.25 Rider 38 to Master Railcar Leasing Agreement dated as of June 21, 2004
- 25 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF SEPTEMBER 1, 1994 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND OCTEL AMERICA, AS LESSEE [PLM #5114-01]**
 - 25.1 Renewal Agreement to Rider 11 dated as of February 9, 2004
 - 25.2 Rider 11 to Lease Agreement dated as of February 18, 2004
- 26 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND C-I-L INC., AS LESSEE [PLM #4822-01]**
 - 26.1 Letter Agreement dated as of October 1, 1997 between PLM Railcar Mgt. Services and ICI Canada Inc. assigning Master Railcar Leasing Agreement to PCI Chemicals Canada Inc.
 - 26.2 Rider No. 4 to Master Railcar Leasing Agreement dated as of April 18, 1990
 - 26.3 Renewal Agreement to Rider 4 dated as of July 23, 1993
 - 26.4 Amendment and Renewal Agreement to Rider 4 dated as of June 29, 1995
 - 26.5 Renewal Agreement to Rider 4 dated as of August 9, 2000
 - 26.6 Rider 22 to Master Railcar Leasing Agreement dated as of April 14, 1992
 - 26.7 Renewal Agreement to Rider 22 dated as of October 5, 1993

- 26.8 Renewal Agreement to Rider 22 dated as of March 3, 1994
- 26.9 Renewal Agreement to Rider 22 dated as of May 6, 1997
- 26.10 Amendment and Renewal Agreement to Rider 22 dated as of April 30, 2002
- 26.11 Rider 23 to Master Railcar Leasing Agreement dated as of May 17, 1995
- 26.12 Amendment to Rider 23 dated as of February 18, 1997
- 26.13 Renewal Agreement to Rider 23 dated as of December 22, 1999
- 26.14 Rider 24 to Master Railcar Leasing Agreement dated as of May 17, 1995
- 26.15 Renewal Agreement to Rider 24 dated as of December 22, 1999
- 27 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF MARCH 1, 1991 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND PETROMONT AND COMPANY, LIMITED BY PETROMONT INC., AS LESSEE [PLM #4855-01]**
 - 27.1 Rider 4 to Master Railcar Leasing Agreement (not dated)
 - 27.2 Renewal Agreement to Rider 4 dated as of July 19, 2002
- 28 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF FEBRUARY 1, 1992 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND SIMPLOT CANADA LIMITED, AS LESSEE [PLM #6355-01]**
 - 28.1 Rider 5 to Master Railcar Leasing Agreement dated as of April 15, 1997
 - 28.2 Amendment to Rider 5 dated as of June 10, 1997
 - 28.3 Renewal Agreement to Rider 5 dated as of March 11, 2002
 - 28.4 Amendment to Rider 5 dated as of August 29, 2002
 - 28.5 Rider 7 to Master Railcar Leasing Agreement dated as of November 26, 1997
 - 28.6 Amendment to Rider 7 dated as of March 23, 1998
 - 28.7 Renewal Agreement to Rider 7 dated as of February 6, 2003
 - 28.8 Rider 9 to Master Railcar Leasing Agreement dated as of September 23, 1999

- 28.9 Amendment to Rider 9 dated as of January 4, 2000
- 28.10 Rider 10 to Master Railcar Leasing Agreement dated as of June 11, 2001
- 28.11 Amendment and Renewal Agreement to Rider 10 dated as of June 11, 2001
- 28.12 Rider 11 to Master Railcar Leasing Agreement dated as of March 9, 2003
- 28.13 Renewal Agreement to Rider 11 dated as of March 9, 2004
- 29 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF APRIL 28, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR, AND SINCLAIR OIL CORPORATION, AS LESSEE [PLM #4762-01]**
 - 29.1 Rider 1 to Lease Agreement dated as of May 26, 2004
- 30 **MASTER RAILCAR LEASING AGREEMENT DATED MARCH 25, 1993 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR AND SKEENA CELLULOSE INC., AS LESSEE [PLM #6357-01]**
 - 30.1 Certificate of Change of Name evidencing name change back to Skeena Cellulose Inc.
 - 30.2 Rider 4 to Master Railcar Leasing Agreement (not dated)
- 31 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF AUGUST 19, 1998 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SOUTHWEST RAIL INDUSTRIES INC., AS LESSEE [PLM #5890-01]**
 - 31.1 Rider 2 to Lease Agreement dated as of October 14, 1998
- 32 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF SEPTEMBER 5, 2000 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND STITTCO ENERGY LIMITED, AS LESSEE [PLM #6890-01]**
 - 32.1 Rider 1 to Master Railcar Leasing Agreement dated as of October 2, 2000
 - 32.2 Renewal Agreement to Rider 1 dated as of November 10, 2003
 - 32.3 Rider 2 to Master Railcar Leasing Agreement dated as of September 20, 2001
 - 32.4 Renewal Agreement to Rider 2 dated as of August 28, 2002

- 32.5 Amendment to Rider 2 dated as of June 1, 2004
- 33 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF NOVEMBER 7, 2002 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SUNCOR ENERGY MARKETING INC., AS LESSEE [PLM #6280-01]**
- 33.1 Rider 1 to Lease Agreement dated as of November 12, 2002
- 33.2 Amendment to Rider 1 dated as of May 6, 2003
- 33.3 Renewal Agreement to Rider 1 dated as of November 21, 2003
- 33.4 Amendment Agreement to Rider 1 dated as of June 30, 2004 (unsigned)
- 34 **MASTER RAILCAR LEASING AGREEMENT DATED AS OF JUNE 1, 2001 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND SUPERIOR PROPANE INC., AS LESSEE [PLM #6558-01]**
- 34.1 Rider No. 1 to Master Railcar Leasing Agreement dated as of March 18, 2002
- 35 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF JANUARY 1, 1995 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TANNER INDUSTRIES, AS LESSEE [PLM #4565-01]**
- 35.1 Rider 1 to Lease Agreement dated as of May 2, 1995
- 35.2 Renewal Agreement to Rider 1 dated as of February 1, 2000
- 35.3 Renewal Agreement to Rider 1 dated as of January 16, 2001
- 35.4 Renewal Agreement to Rider 1 dated as of November 6, 2003
- 35.5 Rider 2 to Lease Agreement dated as of June 29, 2004
- 36 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF JANUARY 1, 2004 BY AND BETWEEN TRANSPORTATION EQUIPMENT-PLM, LLC, AS LESSOR, AND TESORO REFINING AND MARKETING CO., AS LESSEE [PLM #4981-01] [UNSIGNED]**
- 36.1 Rider 1 to Master Lease Agreement (not dated and unsigned)
- 36.2 Amendment to Rider No. 1 dated as of May 4, 2004 (unsigned)
- 36.3 Amendment to Rider 1 dated as of June 21, 2004 (unsigned)

- 37 **MASTER LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF JUNE 25, 2003 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TRANSAMMONIA, INC., AS LESSEE [PLM #5734-01]**
- 37.1 Rider 15 to Master Lease Agreement dated as of June 27, 2003
- 37.2 Rider 16 Master Lease Agreement dated as of June 27, 2003
- 37.3 Amendment to Rider 16 dated as of October 21, 2003
- 37.4 Amendment to Rider 16 dated as of June 10, 2004 (unsigned)
- 38 **LEASE AGREEMENT FOR RAILROAD CARS DATED APRIL 19, 1990 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR AND TRANSPORTATION EQUIPMENT, INC., AS LESSEE [PLM #5828-01]**
- 38.1 Letter Agreement dated as of January 25, 1995 between PLM Transportation Equipment Corporation and Transportation Equipment, Inc. regarding cleaning
- 38.2 Rider 31 to Lease Agreement dated as of February 7, 1997
- 38.3 Renewal Agreement to Rider 31 dated as of March 8, 2002
- 38.4 Renewal Agreement to Rider 31 dated as of March 8, 2002
- 39 **LEASE AGREEMENT FOR RAILROAD CARS DATED AS OF APRIL 1, 1989 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND TRINITY MANUFACTURING, AS LESSEE [PLM #4561-01]**
- 39.1 Rider 11 to Lease Agreement (not dated)
- 39.2 Renewal Agreement to Rider 11 dated as of November 4, 2002
- 39.3 Rider 16 to Lease Agreement dated as of May 14, 2002
- 39.4 Amendment to Rider 16 dated as of May 20, 2004 (unsigned)
- 39.5 Rider 18 to Lease Agreement dated as of June 10, 2003
- 39.6 Rider 19 to Lease Agreement (not dated and unsigned)
- 40 **LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF APRIL 2, 1993 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND UNITED REFINING COMPANY, AS LESSEE [PLM #4863-01]**

- 40.1 Rider 1 to Lease Agreement dated as of December 28, 1993
- 40.2 Renewal Agreement to Rider 1 dated as of August 10, 1994
- 40.3 Renewal Agreement to Rider 1 dated as of August 27, 1996
- 40.4 Renewal Agreement to Rider 1 dated as of August 30, 2001
- 40.5 Amendment to Rider 1 dated as of July 29, 2002
- 40.6 Amendment to Rider 1 dated as of May 25, 2003
- 40.7 Amendment to Rider 1 dated as of April 30, 2004

41 MASTER RAILCAR LEASING AGREEMENT DATED AS OF APRIL 1, 1988 BY AND BETWEEN PLM EQUIPMENT GROWTH FUND CANADA LIMITED, AS LESSOR, AND WESTERN CO-OPERATIVE FERTILIZERS LIMITED, AS LESSEE [PLM #4870-01]

- 41.1 Rider 4 to Master Railcar Leasing Agreement dated as of November 4, 1991
- 41.2 Renewal Agreement to Rider 4 dated as of February 16, 1996
- 41.3 Renewal Agreement to Rider 4 dated as of January 21, 2002
- 41.4 Amendment and Renewal Agreement to Rider 4 dated as of May 24, 2002
- 41.5 Amendment and Renewal Agreement to Rider 4 dated as of May 24, 2002
- 41.6 Amendment and Renewal Agreement to Rider 4 dated as of May 7, 2004
- 41.7 Rider 12 to Master Railcar Leasing Agreement dated as of February 14, 1997
- 41.8 Amendment to Rider 12 dated as of May 6, 1997
- 41.9 Renewal Agreement to Rider 12 dated as of August 1, 2002
- 41.10 Rider 13 to Master Railcar Leasing Agreement dated as of July 7, 1997
- 41.11 Amendment to Rider 13 dated as of September 9, 1997
- 41.12 Renewal Agreement to Rider 13 dated as of July 1, 2002

42 LEASE AGREEMENT FOR RAILROAD TANK CARS DATED AS OF MARCH 1, 1999 BY AND BETWEEN PLM INVESTMENT MANAGEMENT, INC., AS LESSOR, AND WESTLAKE CA&O CORPORATION, AS LESSEE [PLM #5171-01]

42.1 Rider 4 to Lease Agreement dated as of August 9, 2002

42.2 Renewal Agreement to Rider 4 dated as of April 12, 2004 (unsigned)

43 **MASTER LEASE AGREEMENT FOR RAILROAD TANK CARS DATED
JANUARY 1, 1993 BY AND BETWEEN PLM INVESTMENT
MANAGEMENT, INC., AS LESSOR AND HYDRO AGRI NORTH
AMERICA, INC., AS LESSEE [PLM #5189-01]**

43.1 Notice dated December 30, 2003 regarding name change to Yara North America, Inc.

43.2 Rider 6 to Master Lease Agreement dated as of December 22, 2003

43.3 Rider 7 to Master Lease Agreement dated as of December 22, 2003

43.4 Amendment to Rider 7 dated as of June 8, 2004 (unsigned)

43.5 Rider 8 to Master Lease Agreement dated as of December 22, 2003

43.6 Amendment to Rider 8 dated as of June 9, 2004 (unsigned)

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

8/4/04



Robert W. Alvord